IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-05-2026

CORAM

THE HON'BLE MRS.JUSTICE L.VICTORIA GOWRI

WP No. 19471 of 2026
AND
WMP Nos. 20751 and 20753 OF 2026

S P Minerals
Represented by its Partner,
47, Perumal Kovil street,
Lachivakkam, Tiruvallur,
Tamil Nadu-602 026

..Petitioner

Vs

Assistant Commissioner
Thirumazhiasai -Avadi
Thiruvallur -Tamilnadu.

..Respondents

Prayer : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records of Order of Assessment in DRC-07 bearing Reference ZD3311254187978 in GSTIN/ID 33ADMFS5067Q1Z9 / APR 2021 - MAR 2022 dated 24.11.2025 issued by the respondent and to quash the same.

For Petitioner : Ms.P.Shivani
for Mr. R Ganesh Kanna

For Respondent: Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

This writ petition has been filed challenging the Order of Assessment in DRC-07 bearing Reference ZD3311254187978 in GSTIN/ID 33ADMFS5067Q1Z9 / APR 2021 - MAR 2022 dated 24.11.2025 issued by the respondent.

2. Learned counsel for the petitioner submits that the petitioner is engaged in the business of Works Contract and is registered under the provisions of the TNGST Act and that the impugned order has been passed without giving an opportunity of hearing to the petitioner. Hence, he seeks to challenge the impugned order, as it is passed exparte. That apart, the petitioner is ready and willing to pay 10% of the disputed tax liability.

3. Heard the learned Additional Government Pleader (Taxes) for the respondents. In view of the fact that, though the notices were uploaded in the GST portal, the petitioner was not given an opportunity of hearing to submit their clarifications before the impugned order was passed. Considering the same and also the undertaking given by the petitioner to pay 10% of the disputed tax liability, this Court is inclined to dispose of this writ petition with the following orders.

(i) The impugned assessment order dated 24.11.2025 is set aside and the matter is remanded back to the respondent for fresh consideration based on the undertaking given by the petitioner to pay 10% of the disputed tax liability.

(ii) It is made clear that the respondent shall take up the matter for fresh consideration only if the petitioner pays the 10% of the disputed tax liability as undertaken before this Court.

4. With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

14-05-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

KST

To

Assistant Commissioner
Thirumazhiasai -Avadi
Thiruvallur -Tamilnadu.

L.VICTORIA GOWRI J.

KST

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